

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY

FINANCIAL STATEMENTS

31 DECEMBER 2024

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY

Financial Statements

For the year ended 31 December 2024

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INDEPENDENT AUDITORS' REPORT

To the Directors,
Vancouver International Writers Festival Society

Qualified Opinion

We have audited the financial statements of Vancouver International Writers Festival Society (the "Society"), which comprise the statement of financial position as at 31 December 2024, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at 31 December 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Society derives revenue from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, and cash flows from operations for the years ended 31 December 2024 and 2023, current assets as at 31 December 2024 and 2023, and net assets as at 1 January and 31 December for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended 31 December 2023 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

INDEPENDENT AUDITORS' REPORT - Continued

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ♦ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITORS' REPORT - Continued

- ◆ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- ◆ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of a preceding year.



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
15 April 2025

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY**Statement of Financial Position****31 December 2024**

	2024	2023
Assets		
Current		
Cash - operating	\$ 160,215	\$ 280,409
Cash - internally restricted	-	425,858
Short-term investments - operating (Note 4)	279,771	-
Short-term investments - internally restricted (Note 4)	425,000	-
Accounts receivable	84,299	51,830
Prepaid expenses	2,044	3,907
	<u>951,329</u>	<u>762,004</u>
 Restricted cash - for endowment purposes	 60,900	 -
Term deposit	-	270,000
Tangible capital assets (Note 5)	4,423	3,918
Intangible assets (Note 6)	6,000	12,000
	<u>951,329</u>	<u>762,004</u>
	<u>\$ 1,022,652</u>	<u>\$ 1,047,922</u>
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 33,282	\$ 57,761
GST Payable	9,146	2,554
Employee deductions payable	11,649	10,173
Deferred contributions (Note 7)	245,000	300,000
Poet Laureate Program (Note 8)	18,271	17,939
	<u>317,348</u>	<u>388,427</u>
 Commitment (Note 9)		
Net Assets		
Invested in tangible capital and intangible assets	10,423	15,918
Internally restricted - Operating Reserve Fund (Note 10(a))	275,000	-
Internally restricted - Next Chapter Fund (Note 10(b))	150,000	-
Restricted for endowment purposes (Note 10(d))	60,900	-
Internally restricted - Cash Reserves Fund (Note 10(c))	-	425,858
Unrestricted	208,981	217,719
	<u>705,304</u>	<u>659,495</u>
	<u>\$ 1,022,652</u>	<u>\$ 1,047,922</u>

APPROVED ON BEHALF OF THE DIRECTORS:

_____ Director _____ Director

The accompanying notes are an integral part of these financial statements

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY

Statement of Changes in Net Assets

For the year ended 31 December 2024

	Invested in tangible capital and intangible assets	Internally restricted Operating Reserve Fund	Internally restricted Next Chapter Fund	Internally restricted Cash Reserves Fund	Endowment	Unrestricted	2024	2023
Balance - beginning of year	\$ 15,918	\$ -	\$ -	\$ 425,858	\$ -	\$ 217,719	\$ 659,495	\$ 602,443
Excess (deficiency) of revenues over expenses for the year	(8,643)	-	-	-	-	(6,448)	(15,091)	57,052
Transfer to Next Chapter Fund (Note 10(b))	-	-	150,000	(150,000)	-	-	-	-
Transfer to Operating Reserve Fund (Note 10(a))	-	275,000	-	(275,000)	-	-	-	-
Transfer from Unrestricted Fund	3,148	-	-	-	-	(3,148)	-	-
Transfer to Unrestricted Fund	-	-	-	(858)	-	858	-	-
Endowment contribution (Note 10(d))	-	-	-	-	60,900	-	60,900	-
Balance - end of year	\$ 10,423	\$ 275,000	\$ 150,000	\$ -	\$ 60,900	\$ 208,981	\$ 705,304	\$ 659,495

The accompanying notes are an integral part of these financial statements

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY**Statement of Operations****For the year ended 31 December 2024**

	2024	2023
Revenues		
Earned income	\$ 631,615	\$ 549,179
Public sector grants - Schedule	568,632	679,636
Private sector contributions	317,510	390,141
Investment income	98,385	80,458
BC Gaming Commission - Community Gaming Grant	55,500	38,500
	<u>1,671,642</u>	<u>1,737,914</u>
Expenses		
Programming	621,982	730,367
Personnel	578,411	648,612
Professional	222,679	126,943
Operational	180,018	166,165
Amortization	8,643	8,775
	<u>1,611,733</u>	<u>1,680,862</u>
Excess of revenues over expenses for the year from operations	\$ 59,909	\$ 57,052
Other Expenses		
Endowment contribution to Vancouver Foundation		
Alma Lee Legacy Fund (Note 11)	\$ 75,000	-
	<u>75,000</u>	<u>-</u>
(Deficiency) excess of revenues over expenses for the year	\$ (15,091)	\$ 57,052

The accompanying notes are an integral part of these financial statements

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY

Statement of Cash Flows

For the year ended 31 December 2024

	2024	2023
Cash provided by (used in):		
Operating activities		
(Deficiency) excess of revenue over expenses for the year	\$ (15,091)	\$ 57,052
Item not involving cash		
Amortization	8,643	8,775
	<u>(6,448)</u>	<u>65,827</u>
Changes in non-cash working capital balances		
Accounts receivable	(32,469)	64,168
Prepaid expenses	1,863	(1,113)
Accounts payable and accrued liabilities	(24,479)	5,248
GST payable	6,592	9,126
Employee deductions payable	1,476	1,532
Deferred contributions	(55,000)	300,000
Poet Laureate Program	332	(687)
	<u>(108,133)</u>	<u>444,101</u>
Investing activities		
Decrease (increase) in internally restricted cash	425,858	(12,052)
Purchase of tangible capital assets	(3,148)	-
Increase in restricted cash - for endowment purposes	(60,900)	-
Purchase of short-term investments (net)	(434,771)	(250,000)
	<u>(72,961)</u>	<u>(262,052)</u>
Financing activities		
Endowment contribution received	60,900	-
	<u>60,900</u>	<u>-</u>
Net (decrease) increase in cash	(120,194)	182,049
Cash - beginning of year	280,409	98,360
Cash - end of year	\$ 160,215	\$ 280,409

The accompanying notes are an integral part of these financial statements

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

1. Purpose

The Vancouver International Writers Festival Society (the “Society”) connects people to exceptional books, ideas and dialogue through year-round programming that ignites a passion for words and the world around us. The Society is incorporated under the Societies Act (British Columbia) and is a registered charitable organization under the Income Tax Act, and therefore, is not subject to either federal or provincial income taxes providing certain requirements are met.

2. Change in accounting policy

During the year, the Society changed its accounting policy for the recognition of revenue from contributions as provided for in Section 4410 Contributions - Revenue Recognition of Part III of the CPA Handbook. In previous periods, the Society had used the restricted fund method of accounting for contributions and now applies the deferral method of accounting for contributions. Management has made this change in accounting policy to better align the Society's recognition of revenue from contributions with its current operations. The Society has accounted for this change in accounting policy retroactively and no adjustment was required to the amounts previously reported in the financial statements.

3. Summary of significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Financial instruments

(i) Measurement of financial instruments

The Society initially measures its financial assets and liabilities at fair value.

The Society subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period incurred.

Financial assets measured at amortized cost include cash, accounts receivable and short-term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and employee deductions payable.

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

3. Summary of significant accounting policies - Continued

(a) Financial instruments - Continued

(ii) Impairment

For financial assets measured at cost or amortized cost, the Society determines whether there are indications of possible impairment. When there is an indication of impairment, and the Society determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in the statement of operations. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

(iii) Transaction costs

The Society recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(b) Revenue recognition

The Society follows the deferral method of accounting for contributions. Under the deferral method, externally restricted contributions and grants are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions and grants are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Earned income consists of revenue from literary and fundraising events and is recognized when the event occurs.

Annual memberships, donations and other contributions are recognized as received or receivable.

Investment income consists of revenues from various investments and is recognized as received or receivable.

Endowment contributions are recognized as direct increases in net assets.

(c) Cash and cash equivalents

The Society's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the entity cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

3. Summary of significant accounting policies - Continued

(d) Tangible capital assets

Tangible capital assets purchased are recorded at cost and are amortized over their estimated useful lives at the following annual rates:

Furniture and fixtures	7 years straight-line
Computer equipment	5 years straight-line

When a tangible capital asset no longer contributes to the services provided by the Society, its carrying amount is written down to its residual value. No impairment losses were determined by management to be necessary for the year.

(e) Intangible assets

Intangible assets are recorded at cost. The Society provides for amortization using the straight-line method at rates designed to amortize the cost of the intangible assets over their estimated useful lives. The annual amortization rate is as follows:

Website	5 years straight-line
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When an intangible asset no longer contributes to the services provided by the Society, its carrying amount is written down to its residual value. No impairment losses were determined by management to be necessary for the year.

(f) Donated material and services

The Society recognizes donated goods and services in the statement of operations when their fair market value can be determined and the goods and services are used in the normal course of the Society's operations and would otherwise have been purchased. In kind contributions recorded in these financial statements consist of the estimated fair value of office space and festival expenses that were contributed to the Society during the year.

Volunteers contribute a significant amount of time every year to assist the Society in carrying out its programs and services. Due to the difficulty of determining their fair market value, the value of these hours are not recognized in these financial statements.

(g) Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Accounts subject to estimates include accrued liabilities and amortization on tangible capital and intangible assets. Management believes that estimates utilized in preparing the financial statements are prudent and reasonable; however, actual results could differ from those estimates.

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

4. Short term investments

Short-term investments consist of guaranteed investment certificates with interest rates ranging from 4.00% to 5.05% all maturing between 29 February 2025 and 15 April 2025.

5. Tangible capital assets

	Cost	Accumulated Amortization	2024 Net	2023 Net
Furniture and fixtures	\$ 3,370	\$ 2,238	\$ 1,132	\$ 349
Computer equipment	14,254	10,963	3,291	3,569
	\$ 17,624	\$ 13,201	\$ 4,423	\$ 3,918

6. Intangible assets

	Cost	Accumulated Amortization	2024 Net	2023 Net
Website	\$ 30,000	\$ 24,000	\$ 6,000	\$ 12,000

7. Deferred contributions

Contributions designated for specific future programs have been deferred to subsequent fiscal years. These funds will be recognized as revenue as the related expenditures are incurred. The balance consists of the following:

	2024	2023
Wendy Mackay Bequest	\$ 225,000	\$ 250,000
Al Roadburg Foundation	20,000	30,000
United Way Community Services Recovery Fund	-	20,000
	\$ 245,000	\$ 300,000

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

8. Poet Laureate Program

The Society has capital investments with a cost of \$200,000 (2023 - \$200,000) and a market value of \$286,699 (2023 - \$266,543) on deposit with the Vancouver Foundation in the Vancouver Poet Laureate Fund. This fund was created as an endowment fund in 2007 by the Society, the City of Vancouver and the Vancouver Public Library for the purpose of creating and perpetuating the appointment of a Poet Laureate for the City of Vancouver, or if such purpose becomes impossible or impractical to carry out, for charitable programs relating to poetry in the City of Vancouver. The fund is held and administered by the Vancouver Foundation and is permanently restricted. The Society acts as an agent on behalf of the Poet Laureate program and consequently the net balance and related revenues and expenses are not included in these financial statements.

Interest income on this fund of \$13,029 (2023 - \$12,333) was distributed by the Vancouver Foundation and recorded in the Poet Laureate Fund account for the year.

	<u>2024</u>	<u>2023</u>
Balance - beginning of the year	\$ 17,939	\$ 18,626
Investment revenue received	13,029	12,333
Programming expenses	<u>(12,697)</u>	<u>(13,020)</u>
Balance - end of the year	<u>\$ 18,271</u>	<u>\$ 17,939</u>

9. Commitment

The Society has a lease agreement for premises with the current lease term expiring 31 October 2027.

Estimated annual lease payments are as follows:

2025	\$ 15,935
2026	16,087
2027	<u>15,406</u>
	<u>\$ 47,428</u>

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

10. Restricted net assets

(a) Internally restricted - Operating Reserve Fund

The purpose of the operating reserve fund is to ensure the Society has three to six months of core operating reserves and the funds may only be used to support activities that advance the purposes of the organization. The full amount of any funds withdrawn for these purposes must be replenished within 12 months of the date they are borrowed.

During the current year, the Society transferred \$275,000 from the cash reserves fund to the operating reserve fund.

(b) Internally restricted - Next Chapter Fund

The purpose of the next chapter fund is to ensure that the Society has the ability to invest in opportunities with longer-term impact designed to help the Society write its next chapter in fulfilling its mission and vision, in accordance with its values and strategic plan.

During the year, the Society transferred \$150,000 from the cash reserves fund to the next chapter fund.

(c) Internally restricted - Cash Reserves Fund

The purpose of the cash reserves fund was to ensure the Society had core operating reserves to support activities that advance the purpose of the Society. The amounts in the cash reserves fund were transferred to the next chapter fund, operating reserve fund and unrestricted net assets.

(d) Restricted for endowment purposes

During the year the Society received an endowment contribution of \$60,900 where the principal amount is to be maintained in perpetuity and any investment return earned on these funds is to be used to fund the Youth Masterclass events during the annual festival.

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

11. Alma Lee Legacy Fund

The Society has capital investments with a cost of \$1,126,740 (2023 - \$1,051,740) and a market value of \$1,489,299 (2023 - \$1,314,868) on deposit with the Vancouver Foundation in the Alma Lee Legacy Fund. The endowment fund was created in 2005 to provide a stable source of funding for the continued expansion of the programming of the Society. This fund is administered by the Vancouver Foundation and is permanently restricted and consequently not included as an asset in these financial statements.

Interest income on this fund of \$65,318 (2023 - \$61,145) was earned in the current year and \$64,275 (2023 - \$60,840) was distributed and recorded as revenue. During the year, the Society made a capital contribution of \$75,000 (2023 - \$Nil) to the Alma Lee Legacy Fund. Subsequent to year end, the Ministry of Canadian Heritage approved a matching capital contribution of \$48,337 to the Alma Lee Legacy Fund. These capital contributions are held by the Vancouver Foundation as part of the Fund's permanently restricted capital.

12. Financial instruments

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society's risk exposure and concentrations at the statement of financial position date, 31 December 2024.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risks relate to its cash, short-term investments and accounts receivable. The Society's cash and short-term investments are maintained with a large federally regulated financial institution in Canada. The Society provides credit to its clients in the normal course of the operations. There has been no change in risk exposure from the prior year.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and employee deductions payable. The Society manages liquidity risk by maintaining adequate cash. There has been no change in risk exposure from the prior year.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Society is mainly exposed to interest rate risk.

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY
Notes to the Financial Statements
For the year ended 31 December 2024

12. Financial instruments - Continued

(d) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society is exposed to interest rate risk on its floating interest rate financial instruments. Floating-rate instruments subject the Society to a cash flow risk. The endowment investments held with the Vancouver Foundation (Alma Lee Legacy Fund) are subject to floating rates of interest, therefore a change in the variable rate can impact cash flow to service operations. Management does not consider changes in interest rates to be of significant risk. There has been no change in risk exposure from the prior year.

13. Remuneration of Employees, Contractors and Directors

For the fiscal year ended 31 December 2024, included in wages and salaries is one employee (2023 - two employees) with remuneration over \$75,000. The total paid to this individual is \$103,482 (2023 - two employees received \$187,712). No remuneration was paid to members of the Board of Directors for the 2024 fiscal year.

VANCOUVER INTERNATIONAL WRITERS FESTIVAL SOCIETY

Schedule of Public Sector Grants

For the year ended 31 December 2024

	2024	2023
Public sector grants		
DCH - Arts Presentation Canada	\$ 87,500	\$ 77,000
CMHC in Kind	82,919	89,960
BC Fairs, Festivals and Events	71,400	93,200
City of Vancouver Operating	65,000	65,000
Canada Council Operating	58,000	58,000
BC Arts Council Operating	56,500	56,500
CMHC Cultural Partner	46,000	46,000
DCH - Canada Book Fund	30,000	30,000
BC Arts Council Arts Impact	30,000	-
United Way British Columbia	20,000	19,000
Culture Ireland	7,609	
Canada Council	5,000	5,000
Government of Canada - Summer jobs	4,689	-
Australian High Commission	2,200	
Consulate General of France	1,815	1,700
BC Arts Council - Arts Infrastructure	-	25,000
Consulate General of Germany	-	453
BC Arts Council Resilience Supplement - COVID	-	112,823
	<hr/> \$ 568,632	<hr/> \$ 679,636
